767; *Eyre* v. *Jacob*, 14 Grat. 422, 434, 435; *State Railroad Tax Cases*, 92 U. S. 575, 23 L. Ed. 663. The court denies that the tax could be supported as a license tax imposed solely for regulation. There is some authority for a contrary view: *City of Philadelphia* v. *W. U. Tel. Co.*, 89 Fed. 454, but see *Postal Telegraph Co.* v. *Taylor*, 192 U. S. 64; *Red C. Oil Mfg. Co.* v. *Board of Agriculture*, 172 Fed. 695. The court lays down the principle that a regulatory license to be valid must bear a reasonable relation to the additional burdens imposed by the business or occupation licensed. This is the better rule in this country today. The chief ground on which the court rests its decision, namely: that the license may be upheld as a revenue measure, is unquestionably sound: *Wiggins Ferry Co.* v. *City of East St. Louis*, 102 Ill. 560; *Howland* v *City of Chicago*, 108 Ill. 496; *People* v. *Steele*, 231 Ill. 340, 83 N. E. 236, 14 L. R. A. (N. S.) 361, 121 Am. St. Rep. 321, and thus even though partially invalid the ordinance may be upheld: *Webber* v. *City of Chicago*, 50 Ill. App. 110; *Foster* v. *City of Alton*, 173 Ill. 587, 51 N. E. 76; *Ives* v. *Chicago, B. & Q. R. R. Co.*, 105 Ill. App. 37.

NEGLIGENCE—INJURY TO CHILD—CONTRIBUTORY NEGLIGENCE OF PARENT.—An infant four years old left home in company with his sister, his parents not knowing where he was going. While running across a street alone, he was struck by an approaching car and killed. In an action for damages for the alleged wrongful death, brought by the father as administrator of the infant's personal estate, *held*, that if plaintiff was guilty of contributory negligence, such negligence might be imputed to the infant. *Feldman* v. *Detroit United Ry.* (1910), — Mich. —, 127 N. W. 687.

This action was brought under sections 10427 and 10428 Comp. Laws, which provide that "the amount recovered in every such action shall be distributed as provided by law for the distribution of the personal estate of persons dying intestate" and "the jury may give such damages as they shall deem fair and just, with reference to the pecuniary injury resulting from such death to those persons who may be entitled to such damages when recovered." The father, as distributee of the infant's estate, was therefore the real beneficiary, and in such a case, by the weight of authority, his contributory negligence should bar the action. *Davis, Admr.* v. *Seaboard Air Line Ry.*, 136 N. C. 115, 48 S. E. 591; *Atch. etc. Ry. Co.* v. *Calhoun*, 18 Okla. 75, 89 Pac. 207; *Ploof* v. *Burlington Traction Co.*, 70 Vt. 509, 41 Atl. 1017, 43 L. R. A. 108. The courts of a few states, however, refuse to allow the indirect benefit to the negligent parent to defeat the action. *Miles* v. *St. Louis, I. M. & S. Ry. Co.* (1909), (Ark.), 119 S. W. 837; *Warren* v. *Manchester St. Ry.* (1900), 70 N. H. 352, 47 Atl. 735; *Wymore* v. *Mahaska Co.*, 78 Iowa 396, 16 Am. St. Rep. 449; *N. & W. R. R. Co.* v. *Groseclose's Adm'r.*, 88 Va. 267, 13 S. E. 454. Where an action for damages for injuries is brought by the infant in his own right, the courts of a majority of the States have repudiated the doctrine of *Hartfield* v. *Roper*, 21 Wend. 615, 35 Am. Dec. 273, and refuse to impute the negligence of a parent to the infant. *Berry* v. *St. Louis, M. & S. E. R. Co.* (1908), 214 Mo. 593, 114 S. W. 27. See 3 MICH. L. REV., p. 166; 4 Id., p. 79.